

## In the Specification:

Please enter the substitute specification attached hereto. A marked-up copy of the specification, showing the changes made thereto, is also attached.

## In the Claims:

Please amend claims 1 and 3 to read as follows. A marked-up copy of claims 1 and 3, showing the changes made thereto, is attached.

(Twice Amended) A liquid crystal device comprising:
 an upper substrate and a lower substrate; and
 nematic liquid crystal sandwiched between said upper and lower substrates;
 wherein a direction of uniaxial orientation of liquid crystal molecules on
rubbing alignment layers formed on upper and lower substrates is either parallel or antiparallel; and

wherein a temperature change of a retardation value of said liquid crystal device is reduced only by changing a pre-tilt angle of said liquid crystal molecules so as to compensate for a change in a birefringence of said nematic liquid crystal due to changes in temperature.

3. (Twice Amended) The liquid crystal device according to Claim 1 or 2, wherein the orientation of said upper and lower substrates is provided by an organic oriented film having a vertical or high pre-tilt angle, providing uniaxiality.

